

Upon returning to the United States, a good Democrat, President Franklin D. Roosevelt, personally awarded Jack Montgomery the Medal of Honor, which is the highest honor for valor awarded to members of the Armed Forces.

Mr. Speaker, Jack Montgomery's distinguished military career goes far beyond the Medal of Honor. He was also awarded the Silver Star, the Bronze Star and the Purple Heart with Cluster, to mention only a few of his distinctions. Following World War II, Jack Montgomery was honorably released from the Army.

However, I am proud to say that he chose to continue his service to his country and his fellow veterans by beginning a career with a VA administration in Muskogee, Oklahoma.

Even following his retirement from the Veterans Administration, Jack Montgomery chose to continue helping his fellow veterans by volunteering at the VA Medical Center, also located in Muskogee, Oklahoma, where he worked for more than 750 hours driving a shuttle to transport veterans from the parking lot to the hospital.

Mr. Speaker, this VA medical center where the Medal of Honor recipient, Lieutenant Jack Montgomery, gave his time helping his fellow veterans is the same facility that this bill seeks to name in his honor. I find it only fitting that we honor an individual like Jack Montgomery for his selflessness, both on the battlefield and here at home in the United States of America.

Mr. Speaker, I encourage my colleagues to join me in supporting H.R. 3829.

Mr. BUYER. Mr. Speaker, I reserve the balance of my time.

Mr. MICHAUD. Mr. Speaker, it is appropriate that we in Congress recognize the heroism of the men and women who have served our Nation in the Armed Forces. It is an important and enduring symbolic tribute to name a VA medical center in honor of this World War II hero.

As we near Memorial Day and our thoughts turn to those who made the ultimate sacrifice, we in Congress must continue to pay tribute to our living veterans with both symbols and tangible benefits and services.

We have much work to do, and veterans and their families are counting on us to act. I know that we are united in this commitment to honor our veterans. I appreciate the hard work and look forward, as I have over the last 3½ years, to work with Chairman BUYER to make sure that we do all we can to help our veterans and continue to look forward to working with Chairman BUYER, Chairman BROWN and Ranking Member EVANS and other Veterans Affairs Committee members to pass needed health care and benefit legislation to meet this obligation.

Mr. Speaker, I yield back the balance of my time.

Mr. BUYER. Mr. Speaker, I would like to thank the gentleman from

Maine (Mr. MICHAUD). He serves as ranking member of the Subcommittee on Health for the House Veterans Affairs Committee. His heart is right, and he does his homework.

You have got the right demeanor. I appreciate your leadership.

Mr. Speaker, I urge all Members to give favorable consideration to H.R. 3829, a bill to honor a true American hero.

I have no further requests for time, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Indiana (Mr. BUYER) that the House suspend the rules and pass the bill, H.R. 3829.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds of those present have voted in the affirmative.

Mr. BUYER. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX and the Chair's prior announcement, further proceedings on this question will be postponed.

#### GENERAL LEAVE

Mr. BUYER. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and include extraneous matter on H.R. 3829.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Indiana?

There was no objection.

#### CONFERENCE REPORT ON H.R. 4297, TAX INCREASE PREVENTION AND RECONCILIATION ACT OF 2005

Mr. THOMAS submitted the following conference report and statement on the bill (H.R. 4297) to provide for reconciliation pursuant to section 201(b) of the concurrent resolution on the budget for fiscal year 2006:

##### CONFERENCE REPORT (H. REPT. 109-455)

The committee of conference on the disagreeing votes of the two Houses on the amendment of the Senate to the bill (H.R. 4297), to provide for reconciliation pursuant to section 201(b) of the concurrent resolution on the budget for fiscal year 2006, having met, after full and free conference, have agreed to recommend and do recommend to their respective Houses as follows:

That the House recede from its disagreement to the amendment of the Senate and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment, insert the following:

##### SECTION 1. SHORT TITLE, ETC.

(a) *SHORT TITLE.*—This Act may be cited as the “Tax Increase Prevention and Reconciliation Act of 2005”.

(b) *AMENDMENT OF 1986 CODE.*—Except as otherwise expressly provided, whenever in this Act

an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) *TABLE OF CONTENTS.*—The table of contents for this Act is as follows:

Sec. 1. Short title, etc.

##### TITLE I—EXTENSION AND MODIFICATION OF CERTAIN PROVISIONS

Sec. 101. Increased expensing for small business.

Sec. 102. Capital gains and dividends rates.

Sec. 103. Controlled foreign corporations.

##### TITLE II—OTHER PROVISIONS

Sec. 201. Clarification of taxation of certain settlement funds.

Sec. 202. Modification of active business definition under section 355.

Sec. 203. Veterans' mortgage bonds.

Sec. 204. Capital gains treatment for certain self-created musical works.

Sec. 205. Vessel tonnage limit.

Sec. 206. Modification of special arbitrage rule for certain funds.

Sec. 207. Amortization of expenses incurred in creating or acquiring music or music copyrights.

Sec. 208. Modification of effective date of disregard of certain capital expenditures for purposes of qualified small issue bonds.

Sec. 209. Modification of treatment of loans to qualified continuing care facilities.

##### TITLE III—ALTERNATIVE MINIMUM TAX RELIEF

Sec. 301. Increase in alternative minimum tax exemption amount for 2006.

Sec. 302. Allowance of nonrefundable personal credits against regular and alternative minimum tax liability.

##### TITLE IV—CORPORATE ESTIMATED TAX PROVISIONS

Sec. 401. Time for payment of corporate estimated taxes.

##### TITLE V—REVENUE OFFSET PROVISIONS

Sec. 501. Application of earnings stripping rules to partners which are corporations.

Sec. 502. Reporting of interest on tax-exempt bonds.

Sec. 503. 5-year amortization of geological and geophysical expenditures for certain major integrated oil companies.

Sec. 504. Application of FIRPTA to regulated investment companies.

Sec. 505. Treatment of distributions attributable to FIRPTA gains.

Sec. 506. Prevention of avoidance of tax on investments of foreign persons in United States real property through wash sale transactions.

Sec. 507. Section 355 not to apply to distributions involving disqualified investment companies.

Sec. 508. Loan and redemption requirements on pooled financing requirements.

Sec. 509. Partial payments required with submission of offers-in-compromise.

Sec. 510. Increase in age of minor children whose unearned income is taxed as if parent's income.

Sec. 511. Imposition of withholding on certain payments made by government entities.

Sec. 512. Conversions to Roth IRAs.

Sec. 513. Repeal of FSC/ETI binding contract relief.

Sec. 514. Only wages attributable to domestic production taken into account in determining deduction for domestic production.

Sec. 515. Modification of exclusion for citizens living abroad.